IN THE SUPREME COURT OF THE UNITED STATES

87-1443

OCTOBER TERM, 1987

Supreme Court, U.S. FILED

JUN 15 1987

JOSEPH F. SPANIOL, JR.

No.

EUGENE M. LONSDALE Sr. and PATSY R. LONSDALE in Propria Persona Sui Juris

Petitioner(s)

Vs.

GLENN CAGLE, SUSAN L. CHESSHIRE and JAMES J. MOORE

Respondent(s)

PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

Eugene M. Lonsdale Sr. and Patsy R. Lonsdale in Propria Persona Sui Juris Post Office Box 369., Farwell, Texas 79325 Ph. (806) 481-3290

UN PH



QUESTIONS PRESENTED THIS COURT FOR REVIEW:

1.

Weather the Constitution of the United States of America is not only the Supreme Law of the Land, Article #6, but is in FACT and LAW the ACTUAL GOVERNMENT of the United States itself?

11.

Weather or not the GOVERNMENT of the United States of America is one of ENUMERATED POWERS?

111.

Weather or not ALL tax paid public servant employees of "We the People" in all branches of government including bureaucratic department administrative agencies, agents, and employees are bound by OATH or AFFIRMATION to uphold and support the Constitution as the Supreme Law of the Land?



Weather or not ALL tax paid public servant employees of "We the People" in all branches of government must keep all their LEGISLATION RULES, REGULATIONS, ACTIVITIES, ACTS, and ACTIONS against "WE THE PEOPLE" within the confines, boundaries, limitations, prohibitions of the United States Constitution and TITLE 5 U.S.C. Section 559 sentence #2 in specific but not excluding all other sections?

V.

Weather or not ALL legislation, rules, and regulations by ALL tax paid public servant employees of "We The People" in ALL branches of government including the bureaucratic department agencies, agents and employees that are not in compliance with and in conformity too, the Cosntitution AMENDS that document in a manner not sanctioned by ARTICLE #5 as so stated by this court, the United States Supreme Court?



Weather or not this court, the United States Supreme Court, has <u>SUPERINTENDENCE</u> over the inferior courts and if the inferior courts are bound to obey the decisions of this court when pertaining to the exact same subject matter when presented them?

VII.

Weather or not this court, the United States
Supreme Court, has determined that ALL
taxation under the United States Constitution
are authorized as <u>TWO CLASSES</u> of taxes,

<u>DIRECT TAXES</u> under Article 1, Sec. 2, Para.

3, and Art. 1, Sec. 9, Para. 4 through
a CENSUS by APPORTIONMENT, and <u>INDIRECT</u>

<u>TAXES</u> under Article 1, Sec. 8 which must
be uniform?



VIII.

Weather or not this court and the United States Tax Court has determined that the 16th Amendment (Income Tax Amendment) is an INDIRECT EXCISE INCOME TAX authorized at Article 1, Sec. 8 of the United States Constitution?

IX.

Weather or not this court, the United States
Supreme Court has determined the 16th
Amendment must be confined to the class
of INDIRECT TAXES? That the language of
the 16th Amendment itself declares this
by stating "WITHOUT APPORTIONMENT"?

X.

Weather or not this court, the United States Supreme Court, has determined that taxation in the United States of America is a Constitutional issue and question of law and not one of political economy?



Weather or not this court, the United States
Supreme Court, has determined that <u>TAXES</u>
ON <u>PROPERTY</u> both <u>PERSONAL</u> and <u>REAL</u> are
DIRECT TAXES within the Constitutional
mandate of <u>APPORTIONMENT</u>?

XII.

Weather or not this court, the United States

Supreme Court, has determined that <u>TAXES</u>

on <u>INCOME</u> that is <u>DERIVED DIRECTLY FROM</u>

PROPERTY are <u>DIRECT TAXES</u> within the

Constitutional mandate of <u>APPORTIONMENT</u>?

XIII.

Weather or not this court, the United States Supreme Court, has determined that <u>LABOR</u> is <u>PROPERTY</u>, the foundation of all other property, the most <u>SACRED</u> and <u>INVIOLABLE?</u>



XIV.

Weather or not this court, the United States
Supreme Court, has determined and declared
that <u>WAGES</u> which is <u>COMPENSATION</u> and <u>INCOME</u>
derived directly from <u>LABOR PROPERTY</u> is
a <u>SPECIALIZED TYPE OF PROPERTY?</u>

XV.

Weather or not the Arkansas State Supreme
Court has determined that an INCOME TAX
is NOT a PROPERTY TAX or a tax on OCCUPATIONS
of COMMON (INALIENABLE) RIGHT but is an
EXCISE TAX, as is stated in the State of
New Mexico Constitution at Article 8, Sec.
1, No. 111, Paragraph #9?

XVI.

Weather or not this court, the United States Supreme Court has determined there is a difference in the INCOME TAX of TITLE 26 U.S.C. Subtitle "A" and the "WITHHOLDING TAX" of TITLE 26 U.S.C. Subtitle "C" of Chapter 24 of the 1939 Public Salary Tax Act for federal government employees, etc.?



XVII.

Weather or not this court, the United States
Supreme Court, has determined that a tax
on the Petitoiner(s) COMMON LABOR PROPERTY
and on the Petitioner(s) COMMON LABOR WAGE
COMPENSATION PAYCHECK MONEY INCOME PROPERTY
which is a SPECIALIZED PROPERTY are DIRECT
TAXES within the mandate of the United
States Constitutional requirement of
APPORTIONMENT?

XVIII.

Weather or not the "WITHHOLDING TAX" under the 1939 Public Salary Tax Act is a DIRECT TAX and can be applied to anyone except federal government officers, employees, and elected officials as stated in TITLE 26 U.S.C. Sec. 3401 (c) and if it is only these the Internal Revenue Service (herein after the (IRS) can place any levy and lien upon as stated at TTILE 26 U.S.C. Sec. 6331 (a) and only after going the federal district courts for a court order as stated at TITLE 26 U.S.C. Sec. 7403 (a) and (b)?



Weather or not the United States Department of the Treasury and the Internal Revenue Service (hereinafter the IRS) has erroneously voided the "W-4 WITHHOLDING CERTIFICATE" signed by the Petitioner(s) as being immune/ exempt by law, the United States Constitution and its Amendments as the Supreme Law of the Land to any Constitutional Article 1, Sec. 8. INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and any 1939 Public Salary Tax Act WITHHOLDING TAX upon our common labor wage compensation paycheck money income specialized type of property derived directly from their common labor service property performed for their employers, the Atchison Topeka & Santa Fe Railway Co., and the Parmer County Public School Systems in the Farwell, Texas High School when the sole source of their livelihood is their common labor exchanged for their employers wages of equal value? viii.



Weather or not the United States Department of the Treasury and the Internal Revenue Service and their agency agents and employes have erroneously applied, assessed, levied, and placed liens upon the Petitioner(s) COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY derived directly from their COMMON LABOR PROPERTY and their COMMON LABOR SERVICE PROPERTY for an Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX by acting in their official capacity under color of law without, lacking, in want of, and in excess of, any legal, lawful, Constitutional authority and jurisdiction in violation of the Constitutional mandated requirement to Apportion all taxes on property?



Weather or not signing and filing a W-4 WITHHOLDING CERTIFICATE with their employers and signing and filing a 1040 tax return with the United States Department of the Treasury and the Internal Revenue Service can and/or does change the Petitioner(s) NONTAXPAYER STATUS to that of a TAXPAYER STATUS?

XXII.

Weather or not the Petitoner(s) have contested the acts and actions of the IRS and their employer(s) since 1976 and filed NONTAXPAYER 1040 TAX RETURNS for all funds taken from them for a Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX upon their COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their COMMON LABOR PROPERTY and COMMON LABOR SERVICE PROPERTY in violation of the Constitutional mandate of apportionment?



XXIII.

Weather or not the Petitoner(s) are entitled to all funds taken from their WAGE SPECIALIZED TYPE OF PROPERTY (derived directly from their COMMON LABOR PROPERTY as compensation) for a Article 1, Sec. 8 INDIRECT EXCISE TAX, and a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX in violation of the United States Constitution mandate and requirement of apportionment, especially since 1976 when the Petitioner(s) first began contesting such acts and actions by their employer(s) and the IRS?



Weather or not the Constitution of the United States of America has ENUMERATED to the judicial branch of government the power, authority, and jurisdiction to abrogate, deny, and disparage the Petitoiners 10th Amendment POWERS reserved to themselves and their 9th Amendment RIGHTS retained to themselves as an Amendment 1 right to redress of grievances, access to the courts, their 4th Amendment rights to their property both personal and real without seizure without warrant of law, a court order, and a jury trial, their 5th Amendment right to due process of law and just compensation for property seized for public use and benefit, their 7th Amendment right to a jury trial upon demand, by the courts dismissing the Petitioner(s) suits at law. denying the Petitioner(s) jury trial, violating the Supreme Court decisions, violating the Constitution and oath of office and mandates of Congress when they have no such Article 3 powers enumerated to them?



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ARGUMENT ONE TO QUESTION I:

It is, Article #6 U.S. Constitution and Thayer Vs. Hedges., 22 Ind. 296, and Hepburn Vs. Griswald., 8 Wall. 611 at Appendix "L", page 11.



ARGUMENT 2 QUESTION II:

It Is according to this court,

"This government is acknowledged by all, to be one of ENUMERATED powers. The principle, that it can exercise ONLY the powers granted it, would seem to apparent, to have required to be enforced by all those arguments which it's enlightened friends, while it was depending before the people, found it necessary to urge; that principle is now universally admitted."

McCulloch Vs. Maryland., 4 Wheat. 316, 405., Scott Vs Sanford., 19 How. (60 U.S.) 393, 15 L. Ed. 691., Hayburn's Case., 2
Dall. (2 U.S.) 409., Reid Vs. Scott., 354 U.S. 1 (1957), APPENDIX "L" page 12 and 13.

ARGUMENT 3 TO QUESTION III:

They are by mandate of the United States Constitution at Article #6, Paragraphs 2 and three.

ARGUMENT 4 TO QUESTION IV:

They are according to this court as stated in Argument #2 above and those court cases coupled with <u>TITLE 5 U.S.C.</u>, Sections 301 and 559 sentence #2., <u>Counselman Vs. Hitchcock.</u>, 142 U.S. 547., <u>Eisner Vs. MaComber.</u>, 252 U.S. 189, 207, and 16 Am. Jur. 2nd., Sec. 177.



ARGUMENT 5 TO QUESTION V:

Yes the do; Reid Vs. Covert., 354 U.S.

1 (1957) APPENDIX "L", page 13, SEE ALSO

Miranda Vs. Ariz., 384 U.S. 436 at 491

(1966) 86 S. Ct. 1602., TITLE 5 U.S.C.

Sec. 559 sentence #2.

ARGUMENT 6 TO QUESTOIN VI:

Yes they do;

"This is the Supreme Court, and by reason of its <u>SUPREMACY</u> must have the <u>SUPERINTENDENCE</u> of the <u>INFERIOR</u> tribunals and officers, whether <u>JUDICIAL</u> or <u>MINISTRIAL</u>."

Marbury Vs. Madison., 1 Cranch 143 (pg 63) (1803).

ARGUMENT 7 TO QUESTION VII:

Yes they have;

Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601, APPENDIX "L", page #16.



ARGUMENT 8 TO QUESTION VIII:

Wes they have; Pollock Vs. Farmers Loan

& Trust Co., 157 U.S. 429, affirmed 158

U.S. 601., Brushaber Vs. UP. RR. Co., 240

U.S. 1, Stanton Vs. Baltic Mining., 240

U.S. 103 at 112 (1916)., Sims Vs Ahrens.,

271 S.W. 720., Penn Mutual Indemnity Co.

Vs. C.I.R., 32 Tax Court 653 at 659 (1957).,

and the New Mexico State Constitution at

Article 8, Sec. 1, No. III, Para. 9.,

APPENDIX "L", pages 18, 19, 20, 36.

ARGUMENT 9 TO QUESTION IX:

They did; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601., and Stanton Vs. Baltic Mining., 240 U.S. 103 at 112 (1916). APPENDIX "L", Pages 4, 28, 29, and Brushaber Vs. UP. RR. Co., 240 U.S. 1 at 16 and 17 APPENDIX "L", Page 19.



ARGUMENT 10 TO QUESTION X:

Yes they have; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, APPENDIX "L", page 27.

ARGUMENT 11 TO QUESTION XI:

Yes they did; Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed 158 U.S. 601, Brushaber Vs. UP. RR. Co., 240 U.S. 1, APPENDIX "L", pages 3, 5, 10, 19, 26, 27, 28, 29, 30, 31, 32, 33, Redfield Vs. Fisher., 292 P. 813 at 817 (1930) APPENDIX "L", page 30.

ARGUMENT 12 TO QUESTION XII:

Yes they did; in the exact same cases as cited in Argument #11 above.

ARGUMENT 13 TO QUESTION XIII:

Yes they did; Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757(1883) APPENDIX "L", page 24., Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915), APPENDIX "L", page 24.,

xvii.



"The RIGHT to LABOR is PROPERTY. It is one of the most valuable and fundamental of RIGHTS. The right to work is the right to earn one's subsistence, to live and support wife and family."

Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908)., 48 Am. Jur. 2nd., Sec. 2, Pg. 80., APPENDIX "L", Pg. 7., Jack Cole Co. Vs. MacFarland., 337 S.W. 2nd. 453 (1960), APPENDIX "L", Pg. 35.

ARGUMENT 14 TO QUESTION XIV:

Yes they did; Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), APPENDIX "L", Pg. 10.

ARGUMENT 15 TO QUESTION XV:

Yes they did; Sims Vs. Ahrens., 271 S.W. 720, APPENDIX "L", Pg. 3, 19.

ARGUMENT 16 TO QUESTION XVI:

Yes they did;

"These WITHHOLDING STATUTES are in Subtitle C of the Code. The INCOME TAX PROVISIONS constitute Subtitle A."

Central Ill. Public Service Co. Vs. C.I.R., 435 U.S. 21 at 24 and 25, 55 L. Ed. 2nd. 82, 98 S. Ct. 917.



(c) EMPLOYEE. For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States,..."

TITLE 26 " S.C., Sec. 3401 (c) of Subtitle "C", Chapter 24 the WITHHOLDING TAX from the 1939 Public Salary Tax Act.

ARGUMENT 17 TO QUESTION XVII:

Yes they did; Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), APPENDIX "L", Pg. 10.

ARGUMENT 18 TO QUESTION XVIII:

Yes it is; being applied unCosntitutionally in violation of the Cosntitutional mandate and requirement of apportionment.

(c) EMPLOYEE. For purposes of this chapter, "employee" includes (confines within) an officer, employee, or elected official of the United States,..."

TITLE 26 U.S.C., Sec. 3401 (c) of Subtitle C, Chapter 24.

Sec. 6331 LEVY AND DISTRAINT.

(a) AUTHORITY OF SECRETARY.

"....Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, ..."

TITLE 26 U.S.C., Sec. 6331.



Sec. 7403. ACTION TO ENFORCE LIEN OR TO SUBJECT PROPERTY TO PAYMENT OF TAX.

(a) FILING. "...the Attorney General or his delegate, at the request of the Secretary, may direct a civil action to be filed in a district court of the United States..."

TITLE 26 U.S.C., Sec. 7403.

ARGUMENT 19-TO QUESTION XIX:

APPENDIX "I" and "J".

ARGUMENT 20 TO QUESTION XX:

The answer is yes according to the decisions of this court stating the Petitioners <u>LABOR</u> is <u>PROPERTY</u>, and the <u>WAGE COMPENSATION</u>

<u>PAYCHECK MONEY INCOME</u> derived directly from the Petitioners labor is property and taxex on such a <u>SPECIALIZED TYPE OF</u>

<u>PROPERTY</u> are <u>DIRECT TAXES</u> within the Constitutional requirement of apportionment.

ARGUMENT 21 TO QUESTION XXI:

The answer is no according to the courts;

Long Vs. Rasmussen., 281 F. 236 at 238

(1922)., Economy Plumbing and Heating Vs.

U.S., 470 F. 2nd. 585 at 589 (1972) APPENDIX

"L", Pg. 21 and 22.



ARGUMENT 22 TO QUESTION XXII:

SEE cases filed in court by the Lonsdales, the nontaxpayer returns filed by the Lonsdales since 1976, there is mound of correspondence with the IRS since 1976 available from them or ourselves, SEE the record from the Federal District Court and the 5th Circuit court of Appeals to this court.

ARGUMENT 23 TO QUESTION XXIII:

The Lonsdales are <u>COMMON LABORS</u> and their <u>LABOR</u> is the sole <u>SOURCE</u> of their livelihood <u>Jonas B. "Jube" Long Vs. U.S.</u>, 148 F. Supp. 750 (1957), <u>APPENDIX "L"</u>, Pg. 20.

And this court states they are entitled to such a return of all taken from them by erroneous taxation, Smietanka Vs. ind.

Steel., 257 U.S. 1.

"The Treasury Department cannot, by interpretative regulations, make <u>INCOME</u> of that which is not income within the meaning of the <u>REVENUE ACTS OF CONGRESS</u>, without <u>APPORTIONIMENT</u>, tax as income that which is not in within the meaning of the <u>SIXTEENTH</u> AMENDMENT."

Helvering Vs. Edison Brothers Stores., 133 F. 2nd. 575.

"The SIXTEENTH AMENDMENT must be construed in connection with the taxing clauses of the ORIGINAL CONSTITUTION and the effect attributed to them before the amendment was adopted."

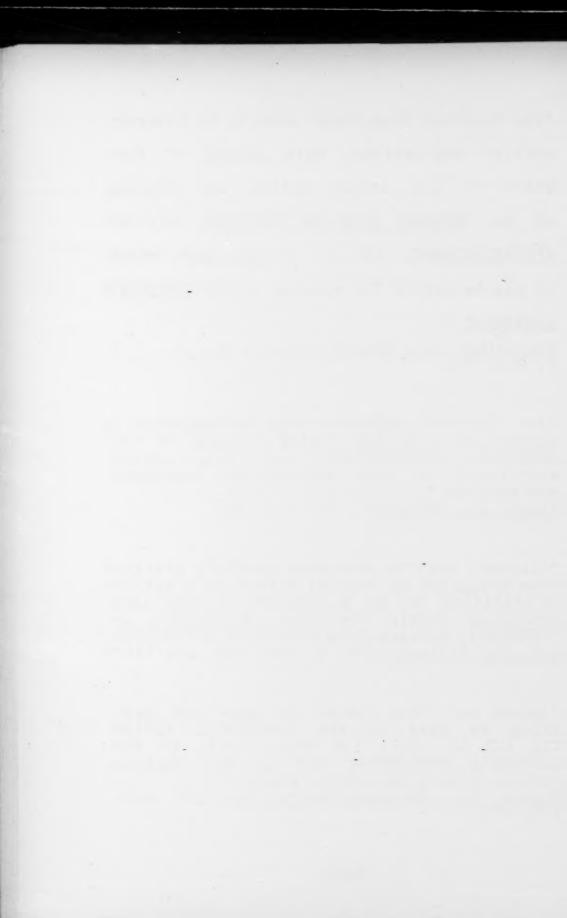
Eisner Vs. MaComber., 252 U.S. 245.

"(income) imports something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of "GAIN", or "INCREASE" arising from CORPORATE ACTIVITIES."

U.S. Vs. Ballard., 535 F. 2nd. 400, 404 (1976).

"Income has been taken to mean the same thing as used in the CORPORATIO EXCISE TAX ACT of 1909, (36 Stat. 112), in the SIXTEENTH AMENDMENT, and in the various revenue acts subsequently passed."

Bowers Vs. Kerbaugh-Empire Co., 71 u.S. 170, 174.



"INCOME within the meaning of the SIXTEENTH AMENDMENT and the REVENUE ACT, mean "GAINS" and in such connection "GAIN" means "PROFIT" proceeding from property, severed from capital, however invested or employed, and coming in, received, or drawn by the taxpayer, for his seperate use, benefit and disposal."

Stapler Vs. U.S., 21 F. SUpp. 737, 739.

Labor certainly cannot be classified as "GAINS" and or "PROFITS" as they are a fair equal exchange of properties, Coppage Vs.

Kansas., 236 U.S. 1 at 14 (1915)., Hirsh Vs.

C.I.R., 115 F. 2nd. 657, 657, APPENDIX "L",

pages 6, 24, 25., Butchers Union Co. Vs.

Crescent City Co., 111 U.S. 746 at 757 (1883),

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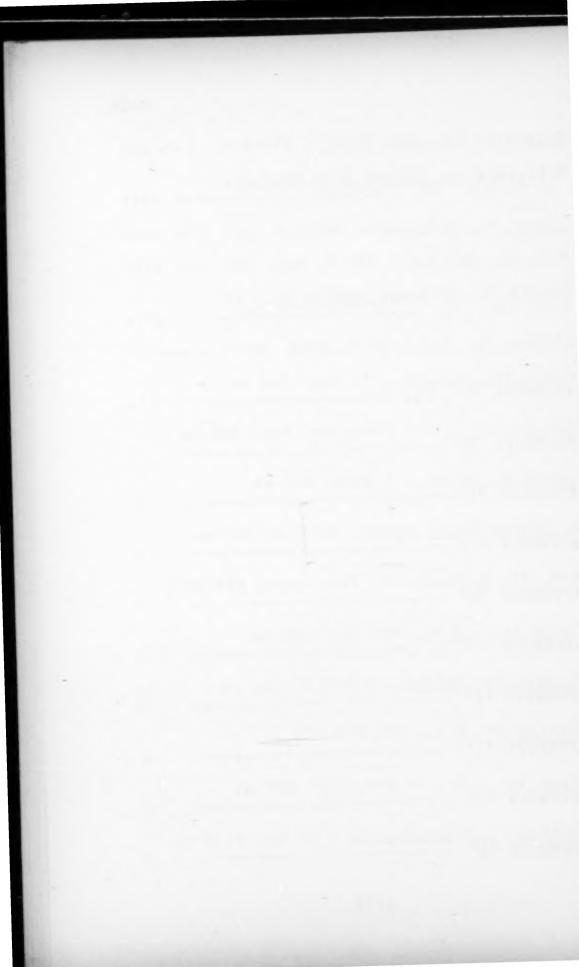
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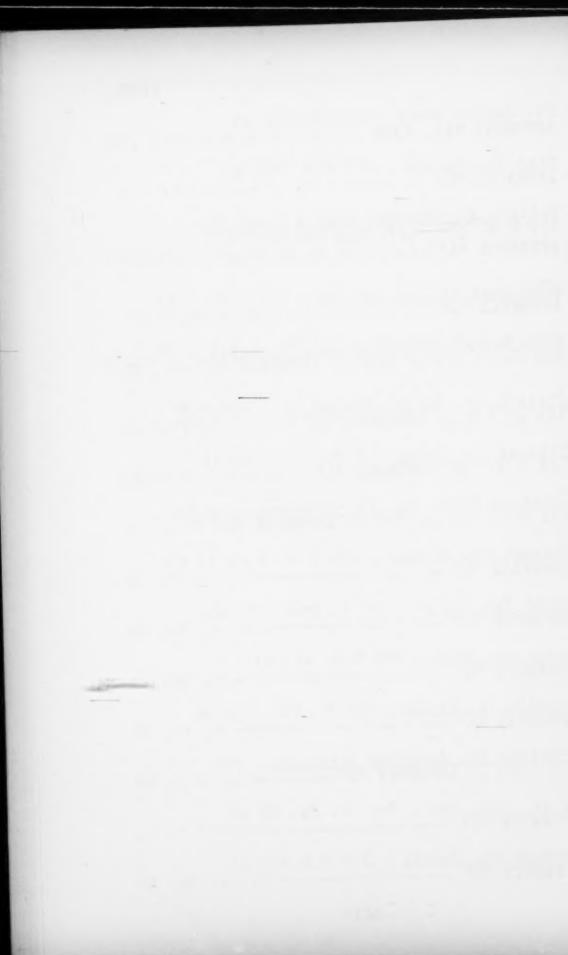
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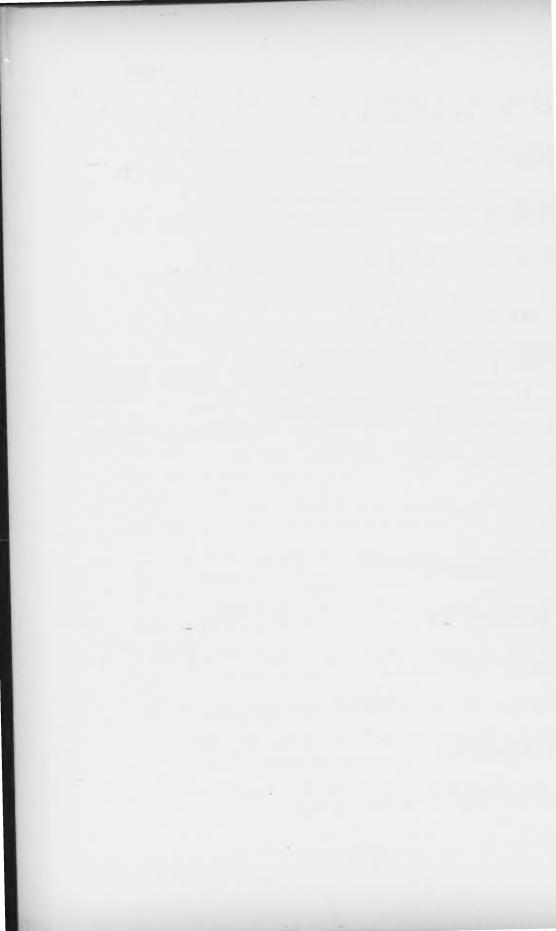
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through "L" and miscellaneous.	

IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1987

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE, SUSAN L. CHESSHIRE and JAMES J. MOORE

Respondent(s)

PETITION FOR WRIT FO CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

To the Honorable, The Chief Justice and Associate Justices Of the Supreme Court Of The United States Of America:

COMES NOW; Petitoner(s) Eugene M. Lonsdale Sr. and his wife Patsy R. lonsdale as free born white individual sovereign "DE JURE" citizens in Propria Persona Sui Juris petitioning this court for redress of grievance for restoration of their PROPERTY both personal and real to themselves that has been and is being taken by INDIRECT TAXES applied directly to their WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their COMMON LABOR PROPERTY in violation of the United States Constitution requirement and mandate that taxes on property are direct taxes and must be apportioned and so determined by this court, the United States Supreme Court at Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1884) and affirmed at 158 U.S. 601 (1885)., and Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)., and Redfield Vs. Fisher., 292 P. 813 at 817, 819 (1930).

 Therefore; the above named Petitoiners respectfully request that a writ of certiorari issue from this Court to review the judgment for the United States Court of Appeals for the Fifth Circuit entered on April 21, 1987.

OPINION BELOW:

The Court of Appeals entered its <u>JUDGMENT</u> decision dismissing the Petitioners appeal from the U.S. Federal District Court in Lubbock, Texas on April 21, 1987. Copy presented this Court at Appendix A.

The Appeals Court refused to answer the Petitioners petition for rehearing request for an <u>en banc</u> sent them on April 29, 1987. Copy presented this Court at Appendix B.

JURISDICTION:

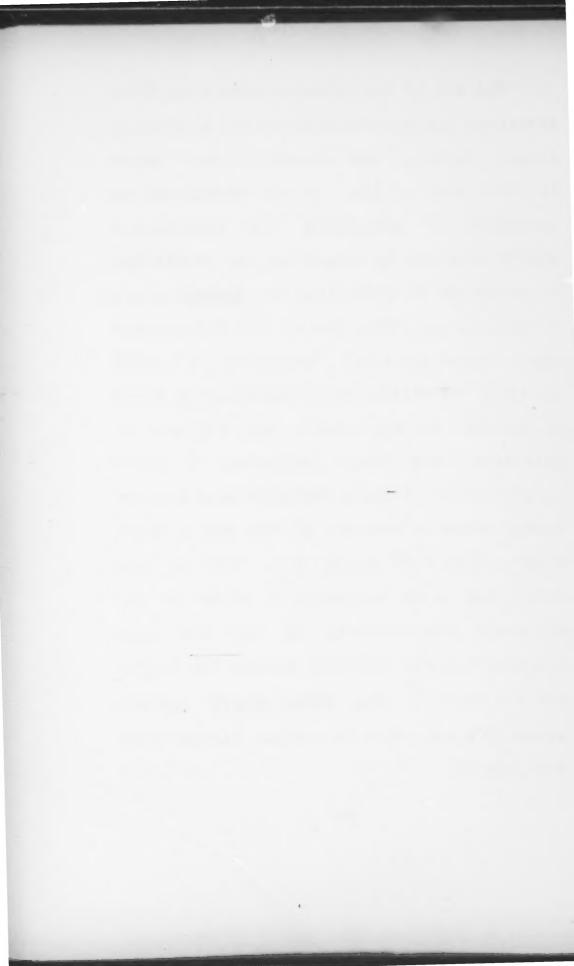
On April 27, 1987 the 5th Circuit Court of Appeals issued their judgment affirming the dismissal of the Petitoiners suit/complaint at law in the U.S. Federal District Court at Lubbock, Texas against the Defendant(s)/Respondent(s) for assessing, levying, placing a levy and lien and collecting INDIRECT TAXES under the U.S. Constitution at Article 1, Sec. 8 INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX, and/or a 1939 Public Salary Tax Act WITHHOLDING TAX upon the Petitoiners COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY that is derived directly from their **COMMON LABOR PROPERTY** performed for their employer(s) as a COMMON LABOR SERVICE all of which are PROPERTY BOTH PERSONAL AND REAL in violation of the United States Constitution mandate and requirement of APPORTIONMENT and in violation of this

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Court and other court decisions stating the same thing at Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894) affirmed at 158 U.S. 601 (1895)., Brushaber Vs. UP. RR. Co., 240 U.S.1 (1915), Coppage Vs. Kansas., 236 U.S. 1., Butchers Union Slaughterhouse Co. Vs. Crescent City Live-Stock Landing Co., 111 U.S. 746 (1884)., Algeyer Vs. La., 165 U.S. 578 (1897)., Adair Vs. U.S., 208 U.S. 161., as it has repeatedly been held that the RIGHT of the laborer to enter into contracts for his services IS PROPERTY within the meaning of the Constitutional guarantees, Gillespie Vs. People., 188 Ill. 176., 58 N.E. 1007., Coffeyville Vitrified Brick & Tile Co. Vs. Perry., 69 Kan. 297., 76 P. 848., People Vs. Holder. 53 Ca. 45., 199 P. 832., Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908) also at 48 Am. Jur. 2nd., Sec. 2 at page 80., Moffett In re 144 C. 234 (1904), 77 P. 924,



The act of the inferior courts applying sanctions against the Petitioners is without legal, lawful, and Constitutional basis in FACT and in LAW, it is PROHIBITED by Amendment 9 protecting the Petitioners RIGHTS retained to themselves and PROHIBITED at Amendment 10 protecting the POWERS reserved to themselves. This denies the Petitioners their Constitutional Amendment 9 RIGHT to their PROPERTY, their Amendment 9 RIGHT to access to the courts and redress of grievance, and their Amendment 9 RIGHT to protection of their PROPERTY from seizure except under a warrant of law and a Court order, (TITLE 26 U.S.C. Sec. 7403 (a) and (b)), and their Amendment 9 RIGHT to 5th Amendment due process of law and just compensation for PROPERTY SEIZED for public use and benefit. The TOTAL AMOUNT contestd since 1976 and still in contest exceeds some \$120,000.00.



This courts jurisdiction is invoked under the United States Constitution at Articles 1, 3, 4, 5, 6, and Amendments 1, 4, 5, 7, 9, and 10, and TITLE 5 U.S.C. Sections 101 through 706 but especially Sections 301, 556, 558, and 559 sentence #2., the Federal Rules of Procedure at Rule #7 (a) (c) for suits AT LAW, and TITLE 28 U.,S.C. Section 2072 for Administrative Law Jury Trials as per the Federal Rules of Civil Procedure at RULES 38 (a) and 39 (a) for Administrative Law jury trial.

CONSTITUTIONAL PROVISIONS INVOLVED:

Article #1, Section #2, Paragraph #3 of the United States Constitution:

"Representatives and DIRECT TAXES shall be APPORTIONED among the several States which may be concluded within this Union, according to their respective mumbers,"

Article #1, Section #9, Paragraph #4 of the United States Constitution:

"No capitation, or other <u>DIRECT</u>, <u>TAX</u> shall be laid unless in proportion to the <u>CENSUS</u> or <u>ENUMERATION</u> herein before directed to be taken."



Article #1, Section #9, Paragraph #3 of the United States Constitution:

"No bill of attainder or EX POST FACTO LAW shall be passed."

Article #6 of the United States Constitution:

"This CONSTITUTION, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States shall be the SUPREME LAW OF THE LAND; and the JUDGES in every State shall be bound thereby, any thing in the constitution or laws of any State to the contrary notwithstanding.

"The Senators and Representatives before mentioned, and the members of the several State legislatures, and all executive and JUDICIAL OFFICERS, both of the United States and of the several States, shall be bound by OATH or AFFIRMATION, to support this CONSTITUTION."

Article #5 of the United States Constitution:

"The Congress, whenever two-thirds of both Houses shall deem it necessary, shall propose amendments to this Constitution, or, on the application of the legislatures of two-thirds of the several States, shall call a convention for the proposing amendments, which, in either case, shall be valid to all intents and purposes, as part of this Constitution, when ratified by the legislatures of three-fourths of the several States, or by conventions in three-fourths thereof, as the ONE or the OTHER MODE of ratification may be proposed by the Congress:"

ARTICLE #4, Section #2, of the United States Constitution:

"The citizens of each State shall be entitled to all privileges and immunities of citizens of the several States."

Article of Amendment #3 to the Constitution of the United States of America:

"; or the <u>RIGHT</u> of the people peaceably to assemble, and to petition the Government for a redress of grievances."

Article of Amendment #4 to the Constitution of the United States of America:

"The RIGHT of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and <u>SEIZURES</u>, shall not be violated,"

Article of Amendment #5 to the Constitution of the United States of America:

",,,nor bee deprived off life, liberty, or PROPERTY without due process of law; nor shall PRIVATE PROPERTY be taken for public use without just compensation."



Article of Amendment #7 to the Constitution of the United States of America:

"In suits at common law, where the value in controversy shall exceed twenty dollars, the <u>RIGHT</u> to jury trial shall be preserved."

Article of Amendment #9 to the Constitution of the United States of America:

"The ENUMERATION in the Constitution of certain RIGHTS shall not be construed to deny or disparage others retained by the people."

Article of Amendment #10 to the Constitution of the United States of America:

"The <u>POWERS</u> <u>NOT DELEGATED</u> to the United States by the <u>CONSTITUTION</u>, nor prohibited by it to the States, are reserved to the States respectively, or to the people."

Article of Amendment #16 to the Constitution of the United States of America:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, <u>WITHOUT APPORTIONMENT</u> among the several States, and without regard to any census or enumeration."

STATEMENT OF THE CASE:

This all begin back in 1975 when the Petitioners moved from New Mexico to Farwell Texas and established the : AMERICAN INDEPENDENT PARTY OF TEXAS" as a viable party to run candidates on for office(s).

In 1976 the Petitioner(s) used the Farwell High School 9th grade calss to distribute political materials and christian tracts over Parmer County. The Internal Revenue Service (hereinafter the IRS) decided to audit the Petitoiner(s) for the year of 1976. The Petitoiner(s) objected and went to tax court only to find it is an ADMINISTRATIVE COURT under the EXECUTIVE BRANCH OF GOVERNMENT and has no jurisdiction to hear a tax case which are issues AT LAW and not administrative. The Petitioners did not know this at the time and were not informed of such. The tax court ruled against us even though they knew the Petitoners are not taxpayers within the meaning of the law at TITLE 26 U.S.C.

 The Petitioners appealed to the U.S. Court of Appeals, Fifth Circuit. The Petitoiner(s) tried to find a lawyer to aid them in this problem and could not get one to help us though we tried all the known ones in Texas, Montana, Arizona, Alabama, Louisiana, and Oklahoma. Because we could not aford most of their fees they found they were too buisy to help even on payments. This began a long train of abuses against the Petitioners by the United States department of the Treasury and the IRS and the inferior courts.

The Petitioners then had to attempt to learn the law and represent themselves as good as possible. They have no formal education in the law and are not trained in the law. They are attempting to protect themselves against an erroneous unlawful and unConstitutonal assessment of the class of INDIRECT TAXATION being applied DIRECTLY to their COMMON LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE



OF PROPERTY Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), derived directly from our COMMON LABOR PROPERTY Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908) Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), 48 Am. Jur. 2nd., Sec. 2, Pg. 80., and Jack Cole Co. Vs. MacFarland., 337 S.W. 2nd. 453 (1960), in violation of the United States Constitution mandate and requirement that such taxes are DIRECT TAXES and must be APPORTIONED when applied to ALL PROPERTY both PERSONAL and REAL Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601 (1894-95). Brushaber Vs. UP. RR. Co., 240 -U.S. 1 (1915)., Redfield Vs. Fisher., 292 P. 813 at 817 and at 819 (1930). SEE ALSO: Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915) Algeyer Vs. La., 165 U.S. 578 (1897), Adair Vs. U.S., 208 U.S. 161, Hirsh VS. C.I.R., 115 F. @nd. 657, 658.



The Petitioners have filed suits against the IRS and their agents, their employer, and the federal judges for dismissing their suits and complaints at law when they have no Constitutional Article #3 authority jurisdiction and powers ENUMERATED to them, Marbury Vs. Madison., 1 Cranch. 143 (pg. 63) (1803), and such action is PROHIBITED to them by the PREAMBLE TO THE FIRST 10 AMENDMENTS, and AMENDMENTS 9 and 10.

The Petitioners finally got a lawyer to help them (or so they thought), Gary James Joslin out of Utah offered to take care of the problem as he supposedly is a Constitutional lawyer and would take it to the U.S. Supreme Court, Mr. Justice White gave the Petitioners a 30 day extension to get in their perfected brief only to have attorney Joslin decide it would be better to let it drop and go back into the New Mexcio State Courts. He did not even show up for the hearing and the young



attorney just out of law school and the Petitoiners were left setting in the jusges chambers without assistance and back where they started, trying to learn and do things themselves.

This particular issue/complaint begin back on November 2, 1983. IRS agent Susan L. Chesshire sent Petitioner Eugene M. Lonsdale Sr. a notice of audit. Petitioner Eugene M. Lonsdale Sr. requested the meeting to be on Nov. 18, 1983 at the Parmer County Court House where Chief Deputy was the witness.

Petitoner Eugene M. Lonsdale Sr. had a PUBLIC SERVANT QUESTIONAIR made up and ask IRS agent Mrs. Chesshire to answer the questions and sign the questionair. She Answered the questions and her and the Chief Deputy signed it, (copy presented) and agent Chesshire then terminated the audit. She said she would send me the findings on the case, however; she never



did as TITLE 26 U.S.C. Sections 301, 554

(b) (2), 557 (c) (3) (A) (B), 555 (e),

556 (d), 558, and 559 sentence #2 mandate.

She did not respond to her audit of Petitioner

Eugene M. Lonsdale Sr., she instead simply changed her attention to his wife, Petitoiner

Patsy R. Lonsdale who has never been audited by any IRS agent.

Petitioner Eugene M. Lonsdale Sr. is a <u>COMMON LABORER</u> for the Atchison Topeka & Sant Fe Railway and his wife Petitoner Patsy R. Lonsdale is a <u>COMMON LABORER</u> for the Parmer County Public School System as a cook in the Farwell High School.

IRS agent Susan L. Chesshire sent Petitoner Patsy R. Lonsdale a bill for some \$4586.76 on the state of Texas community property laws even though she never audited her and knows very well neither Petitioner are taxpayers within the meaning of the United States taxing laws at TITLE 26 U.S.C. and the 1939 Public Salary Tax Act which pertains strictly to federal government officers, employes, and elected officials



as per TITLE 26 U.S.C. Sec. 3401 (c) and it is only these the IRS can place any levy, lien, and collect from at TITLE 26 U.S.C. Sec. 6331 (a) and then only after going into the Federal District Courts and getting a jury to grant such collections at TITLE 26 U.S.C. Sec. 7403 (a) and (b).

Respondent IRS agent James J. Moore sent a form letter to the AT&SF voiding Petitioner Eugene M. Lonsdales' W-4 WITHHOL-DING CERTIFICATE which he has signed "EXEMPT/IMMUNE BY LAW, THE UNITED STATES CONSTITUTION AND ITS AMENDMENTS AS THE SUPREME LAW OF THE LAND" as this WITHHOLDING CERTIFICATE pertains strictly to federal government officers, employees, and elected officials as per TITLE 26 U.S.C. Sec. 3402 (f) (2).

If you take out Chapter 24 of the TITLE 26 U.S.C. IRS Code you do away with the <u>WITHHOLDING CERTIFICATE</u> and there is no authority for the IRS to collect any tax from anyone, especially the Petitoiners who are not government officers, employes, and elected officials.



Respondent Glenn Cagle is the supervisor of the IRS agents of the State of Texas which includes IRS agent Kenny D. Knox of 2910 Kemp, Suit 200, Wichita Falls, Texas who sent the Santa Fe Employees Credit Union of Box 2050, Clovis, New Mexico a "NOTICE OF LEVY" (not an actual levy with court order) for some \$5166.06 for the years of 1981, and \$1539.62 for the year of 1982 which are the same years IRS agent Susan L. Chesshire and both are against Petitoiner Patsy R. Lonsdale.

This has been the procedure of the IRS against the Petitoiners since 1976 even though they know the Petitoners are not taxpayers within the meaning of the 16th Amendment and TITLE 26 U.S.C. the IRS Code and the Petitioners have stated such to the United States Department of the Treasury, the Internal Revenue Service, and the United States Department of Justice.



The United States Department of the Treasury and the Internal Revenue Service and the inferior courts are erroneouslyassessing the Petitioners COMMON LABOR PROPERTY by applying an Article 1, Sec. 8 INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX DIRECTLY upon the WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY derived directly from the Petitioners COMMON LABOR PROPERTY which is not the OBJECT OF, SUBJECT TOO, nor LIABLE FOR such taxes in violation of the Constitutional mandate and requirement that taxes on property are direct taxes and must be apportioned, and so directed by this very court, the United States Supreme Court in Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601 (1894-95), and Brushaber Vs. UP. RR. Co., 240 U.S. 1, as did the Oregon State Supreme Court at Redfield Vs. Fisher., 292 P. 813 at 817 and 819 (1930).



The 1939 Public Salary Tax Act WITHHOLDING TAX pertains strictly too federal government OFFICERS, EMPLOYEES, and ELECTED OFFICIALS at TITLE 26 U.S.C., Subtitle "C", Chapter 24, Sections 3401 (c), and it these only that the IRS can assess, levy, and lien upon under Section 6331 (a), and then only after going into the federal district courts and getting a jury to authorize such collections accompanied by a court order at Section 7403 (a) and (b). The Petitoiners are not officers, employees, or Telected officials of the federal government, they are COMMON LABORERS as defined in Blacks Law Dictionary under labor, laborers, and work. Their COMMON LABOR IS THE SOLE SOURCE OF THEIR LIVELIHOOD Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957).

This court, the United States Supreme Court, the 16th Amendment language "WITHOUT APPORTIONMENT, and the New Mexico State Constitution all state the INCOME TAX is an INDIRECT TAX, Pollock Vs. Farmers Loan



& Trust Co., 157 U.S. 429, affirmed 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1., New Mexico State Constitution at Article 8, Sec. 1, No. III, Para. 9.

The Petitoiners are free born white natural individual sovereign "DE JURE" citizens (see birth cirtificates) and are not 13th, 14th, and 19th Amendment legislatively created civil law/roman law "DE FACTO" citizens as determined by this court at Dred Scott Vs. Sanford., 19 How. (60 U.S.) 393, Amy Vs. Smith., 1 Litt. Ky. Rep. 326, etc. SEE APPENDIX "L" the Petitioners "AFFIDAVIT OF NONTAXPAYER STATUS".



REASON(S) FOR GRANTING THE WRIT:

FIRST: The Petitioners are not taxpayers within the meaning of the tax laws of the United States and the IRS Code at TITLE 26 U.S.C. they are COMMON LABORERS whose labor is the sole source of their livelihood Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957)., they work at an occupation of COMMON (INALIENABLE) RIGHT which is not taxable Sims Vs. Ahrens., 271 S.W. 720 and their common labor is not the object of, subject too, nor liable for any Article 1, Sec. 8, Para. 1 INDIRECT EXCISE TAX, or any 16th Amendment_INDIRECT EXCISE INCOME TAX (especially if it is a direct income tax)., and any 1939 Public Salary Tax Act WITHHOLDING TAX Central Ill. Pub. Serv. Co. Vs. U.S., 435 U.S. 21 at 24 and 25, 55 L. Ed. 2nd. 82.

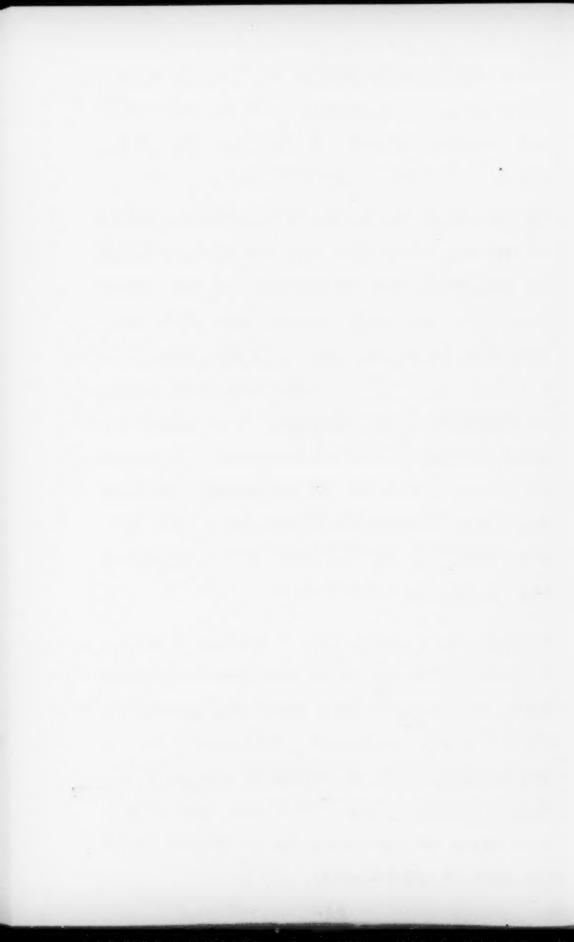
SECOND: The Petitoiners filing any 1040 tax returns and any W-4 WITHHOLDING CERTIFICZTE with an employer does not change



their NONTAXPAYER STATUS to that of a tax-payer Long Vs. Rasmussen., 281 F. 238 (1922) and Economy Plumb. & Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972).

THIRD: This court, the United States Supreme Court has ruled that the Petitioners LABOR is PROPERTY, the foundation of all other property, the most sacred and inviolable Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883) and that taxes on PROPERTY both PERSONAL and REAL are DIRECT TAXES within the Constitutional mandate and requirement of APPORTIONMENT Pollock Vs. Farmers Loan & Trust Co., 157 u.S. 429, affirmed at 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1.

FOURTH: This Court, the United States Supreme Court, has ruled that the Petitoiners WAGES they receive from their employer(s) for their labor services performed is a SPECIALIZED TYPE OF PROPERTY Sniadach Vs. Family Finance Corp., 395 U.S. 340 (1969) that taxes on such property is DIRECT TAXES and must be apportioned.



FIFTH: This Court, the United States Supreme Court, has ruled the Petitioners LABOR PROPERTY is exchanged for OTHER FORMS OF PROPERTY and this is a fair equal exchange of property values Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915), Adkins Vs. Childrens Hospital., 261 U.S. 525., Adair Vs. U.S., 208 U.S. 161, Augeyer Vs. State of La., 165 U.S. 578, and Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658. And; this court also ruled that "THE RIGHT TO LABOR IS PROPERTY" Goldfield & Consolidates Mines Co Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908), SEE ALSO 48 Am. Jur. 2nd., Sec. 2 at page 80.

SIXTH: This Court, the United States Supreme Court, ruled that the INCOME TAX is in its nature an EXCISE TAX and to be enforced as such under Article 1, Sec. 8, Para.

1, of the United States Constitution Pollock

Vs. Farmers Loan & Trust Co., 157 U.S.

429, affirmed at 158 U.S. 601, and Penn

Mutual Indemnity Co. Vs. C.I.R., 32 Tax

Court 653 at 659 (1959).



SEVENTH: The Constitution of the State of New Mexico states that the INCOME TAX is an INDIRECT TAX at Article 8, Sec. 1, No. III, Paragraph 9. This Court, the United States Supreme Court has ruled the same Flint Vs. Stone Tracy Co., 220 U.S. 107, Stanton Vs. Baltic Mining Co., 240 U.S. 103., Tyler Vs. U.S., 281 U.S. 497.

EIGHTH: This court, the United States Suprme Court, has ruled that TAXES on all PROPERTY both PERSONAL and REAL are DIRECT TAXES and fall within the Constitutional mandate and requirement that such taxes must be APPORTIONED Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894), affirmed at 157 U.S. 601 (1895), Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)., and the Petitoiners are entitled to all the fruits of their LABOR PROPERTY 48 Am. Jur. 2nd., Sec. 2, Pg. 80, Jack Cole Co. Vs. MacFarland., 337 S.W. 453 (1960).



NINTH: This court, the United States Supreme Court, has ruled that TAXES on the SOURCE are DIRECT TAXES, that TAXES on the WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY are likewise TAXES DIRECTLY ON THE PROPERTY it is derived from and such taxes must be apportioned by Constitutoinal mandate and requirement Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affirmed at 158 U.S. 601., Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915), and Redfield Vs. Fisher., 292 P. 813 at 817 and 819 (1930).

TENTH: "WAGES and SALARIES are the main SOURCE of INCOME for most people" Internal Revenue Publication #525 (Rev. Nov. 81., and "YOU DONT TAX A SOURCE, YOU TAX INCOME, Mr. Krzyske", U.S. Vs. Krzyske., 84-CR 90010-AA Trial Transcript at pages 18, 19, and 20, U.S. District Court, Eastern District, Sourthern Division by Mr. David E. Dickerson, director of the Legislation and Regualtion Division, Office of Chief Coussel for the IRS, under OATH on the WITNESS STAND.



ELEVENTH: The three branches of government are restricted to acting from within the ENUMERATED powers granted them within the Constitution, McCulloch Vs. Maryland., 4 Wheat 316, at 405., Scott Vs. Sanford., 19 How. (60 U.S.) 393, 15 L. Ed. 691., Hayburn's Case., 2 Dall. (2 U.S.) 409, Reid Vs. Covert., 354 U.S. 1, 1 L. Ed. 2nd. 1148., 16 Am. Jur. 2nd., Sec. 177, 178.

TWELFTH: The United States is bound by the ADMINISTRATIVE LAW Olmstead Vs. U.S., 277 U.S. 436 at 485, under TITLE 5 U.S.C., however; this court ruled that there can be no LEGISLATION or RULE MAKING which can abrogate the RIGHTS of the individual secured and protected by the Constitution Miranda Vs. Ariz., 384 U.S. 436 at 491 and is so stated at TTILE 5 U.S.C. Sections 301, and 559 sentence #2.



THIRTEENTH: The Constitution of the United States has no ARTICLE #3 provisions ENUMERATED to the judicial branch of government to dismiss any suits/complaints at law, or to deny anyone jury trial on any issues, and to apply sanctions to anyone without filing a complaint against them and getting a jury to grant such sanctions, this denies the Petitioners their 9th Amendment RIGHT to access to the courts, a jury trial, due process of law, and is an unlawful seizure of personal property, this is all PROHIBITED to the judges at the PREAMBLE to the FIRST 10 AMENDMENTS, the 9th AMENDMENT RIGHTS retained to ourselves and the 10th AMENDMENT POWERS reserved for ourselves. This also violates TITLE 5 U.S.C., Sections 301 and 559 sentence #2 as the Government of the United States of America is the Constitution itself, Thayer Vs. Hedges., 22 Ind. 296 and Hepburn Vs. Griswald., 8 Wall. 611.

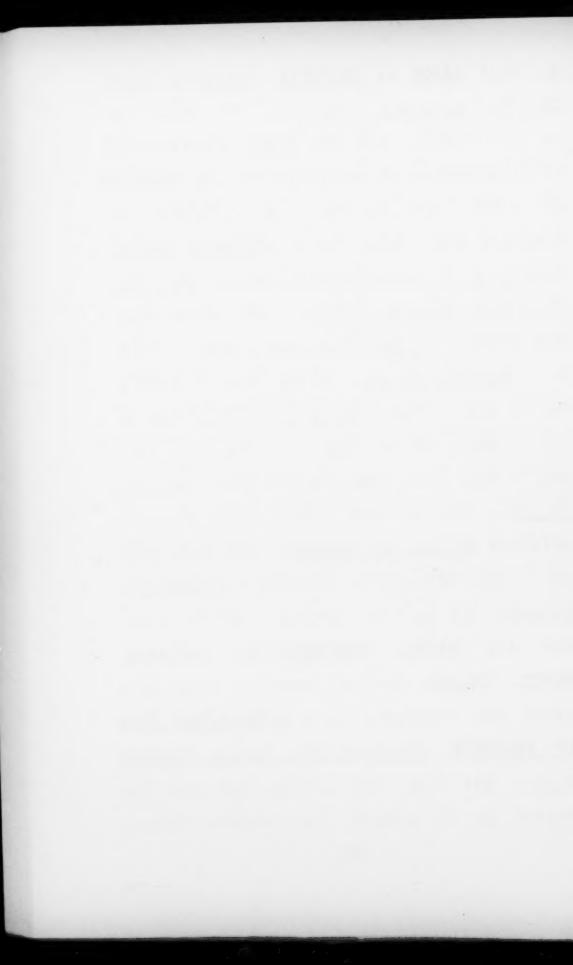
CONCLUSION:

This court, the United States Supreme Court, has settled this issue many years ago and have given the inferior courts their instructions and orders on how to render their decisions concerning this subject matter as this court has the superintendence over them, Marbury Vs. Madison., 1 Cranch. 143, Pg. 63 (1803) and that TAXATION upon ALL PROPERTY and WAGE COMPENSATION MONEY INCOME DERIVED DIRECTLY FROM SUCH PROPERTY ARE DIRECT TAXES and MUST BE APPORTIONED.

- 1. TAXATION is a <u>CONSTITUTIONAL</u> matter and a <u>QUESTION OF LAW</u> not political economy, <u>Pollock Vs. Farmers Loan & Trust Co.</u>, 157 U.S. 429 at 802 (1894).
- 2. The Constitution recognizes only two classes of taxes, DIRECT by APPORTIONMENT through a CENSUS, and INDIRECT through uniformity, Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429 at 55 (1894).



3. That LABOR is PROPERTY, Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883), and the RIGHT (Declaration of Independence at paragraph #2, and Amendment #9 RIGHT, and Amendment #10 POWERS) to contract for labor is a PROPERTY RIGHT, Goldfield & Consolidates Mines Co. Vs. Goldfield Miners Union., 159 Fed. Reg. 500 (1908), 48 Am. Jur. 2nd., Sec. 2, Pg. 80., Moffett, In re., 19 Ca. 2nd. 7 (1937), 64 P. 2nd. 1190., Dickey, In Re., 144 C. 234 (1904), 77 P. 924, 103 Am. St. Rep. 82, 1 Ann. Cas. 428, 66 LRA 928., Miller, In Re., 162 C. 687 (1912), 124 P. 427, affirmed Miller Vs. Wilson., 236 U.S. 373, 59 L. Ed. 629, 35 S. Ct. 341., People Vs. Holder., 53 Ca. 45 (1921), 199 P. 832., and the WAGES, COMPENSATION, PAYCHECK, MONEY, INCOME, derived directly from such labor and contracts is a SPECIALIZED TYPE OF PROPERTY, Sniadach Vs. Family Finance Corp., 395 U.S. 337 (1969) and not the object of or subject too indirect taxes.



- 4. That WAGES, COMPENSATION, PAYCHECKS, MONEY, and INCOME derived directly from the Petitioners LABOR PROPERTY for services performed for their employer(s) is a fair equal exchange of property values, Copapge Vs. Kansas., 236 U.S. 1 at 14 (1915), Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658.
- 5. That TAXES on ALL PROPERTY both PERSONAL and REAL are DIRECT TAXES within the meaning the Constitutional requirement of APPORTIONMENT Pollock Vs. Farmers Loan & Trust Co., 157 U.

 S. 429, affirmed at 158 u.S. 601 (1885).
- from the <u>PROPERTY</u> are <u>TAXES</u> on THE <u>PROPERTY</u>

 ITSELF and are <u>DIRECT TAXES</u> within the Constitutional requirement of <u>APPORTIONMENT</u>,

 Pollock Vs. Farmers Loan & Trust Co., 157 U.

 S. 429 (1894), affirmed 158 U.S. 601 (1895),

 Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915)

 and <u>Redfield Vs. Fisher</u>., 292 P. 813 at 817 and 819 (1930).



- 7. "That; "An INCOME TAX is neither a PROPERTY TAX nor a tax on OCCUPATIONS OF COMMON RIGHT, but is an EXCISE TAX." Sims Vs. Ahrens., 271 S.W. 720.
- 8. The IRS actions and the inferior courts actions against the Petitioners are totally unwarranted in fact and in law. The IRS is prohibited from taxing the Petitoiners common labor and their common labor wage compensation paycheck money income property directly with indirect taxes and the courts are prohibited from denying the Petitioners access to the courts, jury trial, and applying sanctions without suit in court and a jury trial especially a sovereign citizen of the sovereign state of Texas and not a federal government employee, a corporation, a 13, 14, and 19th Amendment citizen(s), and have no personal possession of nor interest in their employers business, Miranda Vs. Ariz., 384 U.S. 436 (1966), TITLE 5 U.S.C. Sections 301 and 559 Sentence #2.



9. The Petitioners are not federal government officers, employees, or elected officials, TITLE 26 U.S.C. Sec. 3401 (c), 6331 (a) and are not the OBJECT OF, SUBJECT TOO, nor LIABLE FOR, any INDIRECT TAXES upon their PERSON, PROPERTY, LABOR PROPERTY, nor their LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME PROPERTY derived directly from their LABOR PROPERTY.

The INDIRECT TAXES assessed against the Petitioners and their LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME derived directly from their COMMON LABOR perfromed at an OCCUPATION OF COMMON (INALIENABLE) RIGHT is totally UNWARRANTED IN FACT AND IN LAW, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957)., Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883), Sniadach Vs. Family Finance Corp., 395 U.S. 340 (1969) Jack Cole Co. Vs. MacFarland., 337 S.W. 453 (1960), and 48 Am. Jur. 2nd., Sec. 2, page 80.



THUSLY; the Petitioners are entitled to the is courts acceptance of the write for redress of grievance against the IRS erroneous taxation of their labor property and their wage income derived from their labor with any indirect taxes or even direct taxes without apportionment as mandated by the Constitution as their labor wage compensation paycheck money income is of a SPECIALIZED TYPE OF PROPERTY and not taxable without apportionment. The Petitioners are entitled to all the money taken from since 1976 plus interest and legal fees.

Respectfully submitted for GOD, CHRIST,

COUNTRY, CONSTITUTIONAL GOVERNMENT, and

"AMERICA FIRST".

Eugene M. Lonsdale Sr. and

consoler 40 2

Patsy R. Lonsdale in Propria Persona Sui Juris

Post Office Box 369., Farwell, Texas 79325

Ph. (806) 481-3290

DATED: November 30, 1987

CERTIFIED MAIL NUMBER: P 562 206 221



AFFIDAVIT OF SERVICE:

Petitioners affirm they have sent a copy of the above and attached to the Respondents personally, to them at their place of employment, or to them through their attorney of record by the U.S. Mails.

Eugene M. Jourder Co

Eigene M. Lonsdale Sr. P. O. Box 369., Farwell, Texas 79325

Ph. (806) 481-3290

DATED: - Nov. 30, 1987.